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ISSUES IN ECONOMICS

AFT RESEARCH REPORT

TRENDS IN TEACHER STRIKES
(issued December 20, 1982)

Public Employee Strikes vs. Teacher Strikes

Table I displays the trends in public employee and teacher strikes from 1967-79. While both show an increase in strike activity, the number of public employee strikes have risen at a faster rate chiefly due to the 1967-68 surge. It is interesting to note the time span from 1971-79; during this period public employee and teacher strikes have followed a nearly parallel course.

AFT vs. NEA

Table II demonstrates a clear disparity between AFT and NEA strike trends. While the annual number of AFT strikes has remained relatively stable over time, the NEA trend demonstrates erratic, upward movement. Of special interest is the period from 1976-81. During these years the number of AFT strikes has shown little variation while NEA work stoppages reached a record high of over 200 strikes in the 1979-80 school year.

Teacher Strikes by State

The majority of teacher strikes occur in a small number of states. In the past five years the states of Illinois, Michigan, and Pennsylvania accounted for 68.2% of all teacher strikes. Other states which have consistently exhibited teacher strike activity include Ohio, New Jersey, Washington, Rhode Island, and New York. Twenty-six states have not experienced a teacher strike in the past five years.

This Research Report was compiled using published data from the Bureau of National Affairs, Inc. It was compiled by Andrew Levine, AFT Research Intern for fall 1982.

Table I

Public Employee Strikes vs. Teacher Strikes

Year	Public Employee Strikes	Teacher Strikes
1967-68	181	76
1968-69	254	88
1969-70	411	102
1970-71	412	123
1971-72	329	119
1972-73	375	134
1973-74	387	129
1974-75	384	109
1975-76	478	203
1976-77	378	152
1977-78	413	152
1978-79	481	176
1979-80	NA	242
1980-81	NA	199

Table II

AFT vs. NEA

Year	AFT Strikes	NEA Strikes
1967-68	26 (34.2%)	50 (65.8%)
1968-69	27 (30.7%)	61 (69.3%)
1969-70	42 (41.2%)	60 (58.8%)
1970-71	23 (18.7%)	100 (81.3%)
1971-72	17 (14.3%)	102 (83.6%)
1972-73	22 (16.4%)	112 (83.6%)
1973-74	32 (24.8%)	97 (75.2%)
1974-75	29 (26.6%)	80 (73.4%)
1975-76	60 (29.6%)	143 (70.4%)
1976-77	22 (14.5%)	130 (85.5%)
1977-78	28 (18.4%)	121 (79.6%)
1978-79	33 (18.8%)	143 (81.2%)
1979-80	34 (14.0%)	201 (86.0%)
1980-81	33 (16.6%)	159 (83.1%)
1981-82	10 (17.2%)	45 (77.6%)

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ISSUES IN ECONOMICS

AFT RESEARCH REPORT

STATE GOVERNMENT REVENUES
FISCAL YEAR 1981
(issued March 15, 1983)

The following tables show revenues for the fifty states for fiscal year 1981, as reported by the U.S. Department of Commerce, Bureau of the Census. Fiscal year 1981 is the last year for which complete data are available. All years cited in this report are fiscal years.

1. State Government General Revenues (Table 1). In 1981, total state government general revenues totaled $258.2 billion, an increase of 10.5 percent over 1980. Taxes contributed $149.7 billion in revenue, current charges brought in $18.8 billion, and $18.9 billion came from miscellaneous general revenues (mostly interest earnings, rents and royalties, and donations). Federal intergovernmental aid provided another $67.9 billion, which was over 27 percent of all state general revenue in 1981. Between 1980 and 1981, miscellaneous general revenue grew by 20.5 percent, current charges by 13.5 percent, federal intergovernmental and by 9.7 percent, and taxes by 9.2 percent.

2. State Tax Revenues (Table 2). State taxes provided 58.0 percent of all state general revenue in 1981. The largest single state tax source was the general sales tax, which provided 31.0 percent of all state tax revenues. The individual income tax provided 27.3 percent, followed by selective sales taxes (17.6 percent), the corporation income tax (9.4 percent), and license taxes (6.3 percent). Together, these provided 91.6 percent of all state tax revenue in 1981.

Between 1980 and 1981, all tax revenue rose 9.2 percent. General sales tax revenues increased 7.5 percent and individual income tax revenues rose 10.3 percent. The largest percentage increases in state tax revenues came from state severance taxes (53.1 percent) and state selective sales taxes on public utilities (27.9 percent).

3. Sources of State Revenue By State (Table 3). There is great variation among the states in sources of state general revenue. States having the heaviest dependence on the federal government for state general revenues were Vermont, South Dakota, Montana, New Hampshire, Arkansas, Tennessee, Maine, and Mississippi, which all reserved over one-third of all state general revenue from the federal government in 1981. The national average was 26.3 percent.

As noted above, in 1981 some 58.0 percent of state general revenues came from taxes. States with a high proportion of state general revenues provided by state taxes were Florida, Arizona, Pennsylvania, and California. States with a high dependence on general sales tax revenue were Washington, Florida, Hawaii, Arizona, Indiana, Tennessee, Mississippi, West Virginia, and Connecticut, which all received more than one-quarter of all state general revenues from this source.

Individual income taxes provided more than one-quarter of state general revenues in 1981 in Oregon, Massachusetts, New York, Wisconsin, and Delaware. Corporate income taxes provided a particular large share of state general revenues in Alaska, Michigan, California, and New Hampshire.

Severance taxes on mineral extraction have become increasingly important revenue producers in a few energy rich states and in 1981 provided more than 10 percent of all state general revenues in Alaska, Texas, Louisiana, Wyoming, and New Mexico. North Dakota and Montana also derived large proportions f state income from severance taxes.

4. Per Capita State Taxes (Table 4). In 1981, per capita state taxes averaged $663 in the U.S. States with the highest per capita state tax burdens were Alaska ($5765), Hawaii ($1128), Wyoming ($999), Delaware ($927), New Mexico ($905), California ($866), Minnesota ($828), New York ($793), Wisconsin ($771), and Massachusetts ($756). The lowest state per capita tax burden was found in New Hampshire ($292), Tennessee ($427), South Dakota ($431), Missouri ($436), and Ohio ($485).

5. Per Capita State Taxes, By Source (Table 5). In 1981, state general sales taxes averaged $205 per capita, followed by the individual income tax at $181 per capita, selective sales taxes at $117 per capita, and the corporation income tax at $63. The highest per capita general sales taxes were in Hawaii, Wyoming, Washington,

New Mexico, and West Virginia. Selective sales taxes were highest on a per capita basis in Nevada, Connecticut, Vermont, Alabama, and New Jersey.

The highest per capita individual income taxes were in Delaware, Oregon, New York, Massachusetts, and Wisconsin. The corporation income tax had the highest per capita yield in Alaska, California, Michigan, Massachusetts, and New York.

6. State Tax Effort (Table 6). Per capita tax figures are a measure of tax level, but do not account for differences in ability to pay among states. Tax effort can be measured by taxes per $1000 of personal income. In 1981, state taxes were $69.48 per $1000 of personal income. States with high tax efforts included Alaska ($451.09 per $1000), New Mexico ($115.40), Hawaii ($111.34), Wyoming ($91.04), and Delaware ($89.04). Alaska, New Mexico, and Wyoming are all states that export much of their tax burdens to other states through the severance tax.

Additional information on state taxes and state tax reform can be obtained from:

James Gordon Ward
Director of Reserach
American Federation of Teachers
11 Dupont Circle, NW
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Table 1

SUMMARY OF STATE GOVERNMENT REVENUES
Fiscal Year 1981

	Revenue, FY 81 (millions of dollars)	Percent Distribution	Percent Change 1979 to 1980	Percent Change 1980 to 1981
Total General Revenue	258,159	100.0	12.3	10.5
Taxes	149,738	58.0	9.8	9.2
Intergovernmental	70,786	27.4	12.7	10.0
from Federal Government	67,868	26.3	13.5	9.7
public welfare	28,892	11.2	10.5	17.1
education	14,100	5.5	19.2	10.5
highways	9,369	3.6	26.3	5.7
health/hospitals	2,601	1.0	16.1	12.6
from Local Governments	2,918	1.1	- 4.1	19.9
Current Charges	18,775	7.3	11.3	13.5
state institutions of higher education	10,312	4.0	12.4	13.4
hospitals	4,085	1.6	15.2	16.8
highways	1,339	0.5	0.9	7.9
Miscellaneous General Revenue	18,861	7.3	40.5	20.5
interest earnings	9,756	3.8	40.9	10.1
rents/royalties	4,987	1.9	130.7	59.5
donations	1,205	0.5	13.7	17.6

Source: U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1981 (GF 81 No. 3).

Table 2

SUMMARY OF STATE TAX REVENUES

	Amount in FY 1981 (millions of dollars)	Percent Distribution	Percent Change 1979 to 1980	Percent Change 1980 to 1981
Total State Taxes	149,738	100.0	9.8	9.2
General sales	46,412	31.0	9.3	7.5
Selective sales	26,339	17.6	2.2	6.7
Motor fuels	9,734	6.5	- 2.6	0.1
Tobacco products	3,893	2.6	2.7	4.2
Alcoholic beverages	2,613	1.7	3.2	5.5
Insurance	3,321	2.2	6.0	6.7
Public utilities	4,296	2.9	14.5	27.9
Parimutuels	752	0.5	2.0	2.8
Other	1,730	1.2	- 0.5	11.9
License Taxes	9,492	6.3	5.8	9.2
Motor vehicles	5,266	3.5	3.2	6.7
Corporations	1,612	1.1	10.0	16.1
Motor vehicle operators	429	0.3	3.5	10.2
Hunting and fishing	464	0.3	9.2	11.1
Alcoholic beverages	212	0.1	- 0.2	18.7
Other	1,509	1.0	11.7	9.3
Individual income	40,895	27.3	13.7	10.3
Corporation income	14,143	9.4	9.8	6.2
Death and gift	2,229	1.5	3.1	9.5
Property	2,949	2.0	16.1	2.0
Severance	6,379	4.3	44.0	53.1
Doc. and Stock Transfer	862	0.6	5.5	-12.8
Other	36	-	- 1.8	1.5

Source: U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1981 (GF 81 No. 3).

Table 3

WHERE STATE REVENUES COME FROM
Fiscal Year 1981

State	Percentage of Total State General Revenue, By Source									
	Federal Revenue	Taxes							Current Charges	Interest Income
		Total	Sales		Income		Licenses	Severance		
			Gen.	Sel.	Ind.	Corp.				
U.S. Average	26.3	58.0	18.0	10.2	15.8	5.5	3.7	2.5	7.3	3.8
Alabama	27.2	47.2	13.1	15.1	11.3	2.2	2.8	1.3	10.4	2.5
Alaska	8.1	47.6	--	1.1	0.1	18.4	1.0	24.0	2.2	9.1
Arizona	20.1	64.3	29.0	9.3	13.1	4.6	3.5	--	8.4	4.1
Arkansas	35.0	53.4	17.9	11.5	14.0	3.6	4.6	1.2	6.8	3.2
California	25.8	62.9	22.3	6.0	20.2	8.4	2.2	0.1	5.4	2.9
Colorado	29.1	49.8	18.2	7.6	15.1	3.6	3.5	1.2	12.7	3.8
Connecticut	24.0	60.1	26.6	17.2	3.4	7.2	3.7	--	7.0	5.1
Delaware	23.4	55.2	--	8.0	26.2	3.3	15.6	--	11.8	5.3
Florida	23.8	65.9	31.5	16.9	--	5.0	4.9	2.1	4.3	4.3
Georgia	31.3	59.0	19.7	11.7	20.2	4.9	1.8	--	5.7	2.9
Hawaii	21.0	59.4	30.0	7.1	18.3	2.9	0.9	--	10.3	6.0
Idaho	30.7	54.3	14.7	8.5	18.8	5.1	6.5	0.2	5.9	6.1
Illinois	26.7	61.6	19.6	11.4	17.1	7.0	3.9	--	5.4	3.6
Indiana	25.2	57.6	27.9	8.9	13.2	3.2	2.9	--	12.5	3.0
Iowa	25.5	58.7	16.5	8.7	21.5	4.3	5.9	--	11.5	2.0
Kansas	27.1	58.6	18.9	9.2	17.5	6.3	4.5	--	9.5	3.8
Kentucky	29.6	56.5	15.6	10.3	14.2	3.8	2.4	4.8	8.4	3.9
Louisiana	25.5	52.4	16.0	8.8	3.5	5.0	3.4	15.2	6.4	5.0
Maine	33.9	51.7	18.1	10.5	13.6	3.0	4.3	--	7.2	3.7
Maryland	25.5	56.2	14.3	11.0	22.9	3.0	2.2	--	9.2	3.3
Massachusetts	26.0	59.8	11.9	8.9	28.4	7.4	1.9	--	6.3	2.8
Michigan	26.5	55.8	16.2	7.3	18.3	8.5	3.0	0.7	8.8	2.5
Minnesota	25.3	59.5	12.1	10.6	24.6	5.8	3.7	1.7	8.1	4.4
Mississippi	33.6	53.0	27.4	8.6	7.2	2.4	3.5	3.3	8.9	2.3
Missouri	31.0	56.5	20.7	9.0	17.7	3.4	4.9	--	7.9	3.2

WHERE STATE REVENUES COME FROM (CONTINUED)
Fiscal Year 1981

State	Percentage of Total State General Revenue, By Source									
	Federal Revenue	Taxes							Current Charges	Interest Income
		Total	Sales		Income		Licenses	Severance		
			Gen.	Sel.	Ind.	Corp.				
Montana	35.7	44.1	--	9.0	13.9	5.0	3.9	9.4	5.6	7.6
Nebraska	26.4	54.0	18.9	12.4	13.5	3.6	4.7	0.3	10.9	4.1
Nevada	28.9	58.0	22.8	25.0	--	--	7.5	--	4.1	6.2
New Hampshire	35.5	37.8	--	18.9	1.8	8.1	6.1	--	14.0	6.1
New Jersey	22.2	61.6	15.5	15.9	14.1	7.0	6.6	--	9.0	2.7
New Mexico	18.8	47.6	20.8	6.0	2.9	2.2	2.2	13.0	5.7	10.6
New York	28.3	59.1	12.6	7.9	28.1	6.5	2.2	--	3.7	3.7
North Carolina	27.4	59.2	12.8	13.1	22.5	4.8	4.4	--	8.3	2.2
North Dakota	22.5	41.7	12.0	6.2	5.8	3.8	3.9	9.6	20.0	5.3
Ohio	26.6	56.4	17.6	14.0	12.2	5.3	5.2	--	10.8	2.1
Oklahoma	21.8	59.7	10.2	10.5	13.2	3.4	5.0	1.0	10.7	4.7
Oregon	27.5	48.2	--	5.6	30.1	4.7	5.0	1.7	9.3	12.8
Pennsylvania	25.5	63.3	17.4	13.2	15.7	6.8	7.0	--	5.8	2.3
Rhode Island	29.6	46.7	13.6	10.5	14.8	3.9	1.9	--	11.0	8.3
South Carolina	28.2	56.4	19.0	11.9	17.6	4.7	2.3	--	9.2	4.1
South Dakota	36.1	40.6	21.5	13.1	--	0.5	3.7	0.8	11.7	8.3
Tennessee	34.9	51.7	27.6	11.6	0.9	5.2	4.9	0.1	8.4	3.4
Texas	22.8	59.2	21.7	14.7	--	--	6.1	15.9	6.2	4.3
Utah	31.6	50.5	20.8	6.6	17.6	2.4	2.1	1.0	10.9	3.4
Vermont	37.7	42.8	6.5	13.5	14.3	3.3	4.2	--	11.2	5.5
Virginia	27.1	54.0	11.5	11.9	23.0	3.2	2.9	--	12.2	4.5
Washington	28.8	58.5	32.1	11.2	--	--	3.2	1.0	6.0	2.2
West Virginia	32.8	54.7	26.9	10.6	11.6	1.4	3.5	--	6.9	4.8
Wisconsin	26.8	60.1	14.9	7.9	27.4	4.2	3.1	--	8.6	2.9
Wyoming	29.1	46.4	19.5	5.2	--	--	5.1	13.7	4.2	13.6

Note: A dash means that a state either did not have any revenue from that source or had less than 0.05 percent of total revenue from that source.

Source: AFT Department of Research calculations from U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1981 (GF 81 No. 3), Table 7.

Table 4

PER CAPITA STATE TAXES
Fiscal Years 1976 and 1981

	FY 1976			FY 1981		
	Per Capita State Taxes	Percent U.S. Avg.	Rank	Per Capita State Taxes	Percent U.S. Avg.	Rank
United States	$ 417	100	--	$ 663	100	--
New England						
Maine	496	119	9	599	90	28
New Hampshire	224	54	50	292	44	50
Vermont	431	103	20	575	87	34
Massachusetts	470	113	14	756	114	10
Rhode Island	419	101	22	642	97	22
Connecticut	405	97	26	667	101	16
Middle Atlantic						
New York	541	130	5	793	120	8
New Jersey	312	75	45	683	103	15
Pennsylvania	432	104	18	640	97	24
East North Central						
Ohio	310	74	46	485	73	46
Indiana	361	87	37	512	77	43
Illinois	426	102	21	641	97	23
Michigan	414	99	24	667	101	18
Wisconsin	525	126	6	771	116	9
West North Central						
Minnesota	560	134	4	828	125	7
Iowa	418	100	23	630	95	25
Missouri	302	72	47	436	66	47
North Dakota	447	107	17	691	104	14
South Dakota	280	67	49	431	65	48
Nebraska	315	76	44	512	77	44
Kansas	370	89	32	589	89	30

PER CAPTIA STATE TAXES (CONTINUED)
Fiscal Years 1976 and 1981

	FY 1976			FY 1981		
	Per Capita State Taxes	Percent U.S. Avg.	Rank	Per Capita State Taxes	Percent U.S. Avg.	Rank
South Atlantic						
Delaware	$ 616	148	3	$ 927	140	4
Maryland	473	113	13	701	106	13
Virginia	362	87	36	566	85	37
West Virginia	455	109	15	651	98	20
North Carolina	377	90	29	583	88	32
South Carolina	366	88	34	585	88	31
Georgia	337	81	42	553	83	39
Florida	349	84	39	545	82	41
East South Central						
Kentucky	409	98	25	622	94	26
Tennessee	302	72	48	427	64	49
Alabama	339	81	41	552	83	40
Mississippi	371	89	31	554	84	38
West South Central						
Arkansas	344	83	40	520	78	42
Louisiana	431	103	19	667	101	17
Oklahoma	362	87	35	738	111	12
Texas	337	81	43	574	87	35
Mountain						
Montana	369	89	33	591	89	29
Idaho	396	95	27	569	86	36
Wyoming	495	119	10	999	151	3
Colorado	373	89	30	500	75	45
New Mexico	492	118	11	905	137	5
Arizona	448	107	16	657	99	19
Utah	386	93	28	581	88	33
Nevada	482	116	12	644	97	21
Pacific						
Washington	512	123	7	756	114	11
Oregon	355	85	38	611	92	27
California	500	120	8	866	131	6
Alaska	1,568	376	1	5,765	870	1
Hawaii	721	173	2	1,128	170	2

Source: Calculations by American Federation of Teachers, Department of Research from data from U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1976 (GF 76, No. 3), and State Government Finances in 1981 (GF 81 No. 3)

Table 5

PER CAPITA STATE TAXES, BY SOURCE
Fiscal Year 1981

	Per Capita Tax Revenue From				
	Total Taxes	Gen. Sales	Sel. Sales	Ind. Inc.	Corp. Inc.
United States	$ 663	$ 205	$117	$181	$ 63
New England					
Maine	599	209	121	157	35
New Hampshire	292	-	146	14	62
Vermont	575	88	181	193	45
Massachusetts	756	150	113	359	93
Rhode Island	642	187	144	204	53
Connecticut	667	295	191	38	80
Middle Atlantic					
New York	793	169	105	377	87
New Jersey	683	172	176	156	78
Pennsylvania	640	176	134	159	69
East North Central					
Ohio	485	152	121	105	45
Indiana	512	248	79	117	28
Illinois	641	204	119	178	73
Michigan	667	194	87	219	102
Wisconsin	771	192	102	352	54
West North Central					
Minnesota	828	168	147	343	81
Iowa	630	177	93	231	47
Missouri	436	160	69	136	26
North Dakota	691	198	103	96	63
South Dakota	431	229	139	-	5
Nebraska	512	179	117	128	34
Kansas	589	190	93	176	64

PER CAPITA STATE TAXES, BY SOURCE (CONTINUED) 5a
Fiscal Year 1981

	Per Capita Tax Revenue From				
	Total Taxes	Gen. Sales	Sel. Sales	Ind. Inc.	Corp. Inc.
South Atlantic					
Delaware	$ 927	$ -	$134	$441	$ 55
Maryland	701	179	137	286	37
Virginia	566	121	125	241	34
West Virginia	651	320	126	137	16
North Carolina	583	126	129	222	48
South Carolina	585	197	123	183	49
Georgia	553	185	110	190	46
Florida	545	261	140	-	41
East South Central					
Kentucky	622	172	113	157	42
Tennessee	427	227	96	8	42
Alabama	552	153	177	132	25
Mississippi	554	287	90	76	25
West South Central					
Arkansas	520	174	112	136	35
Louisiana	667	204	112	44	63
Oklahoma	738	126	129	163	43
Texas	574	210	143	-	-
Mountain					
Montana	591	-	121	186	67
Idaho	569	154	89	197	54
Wyoming	999	420	113	-	-
Colorado	500	183	77	151	36
New Mexico	905	396	115	54	41
Arizona	657	296	95	134	47
Utah	581	239	75	202	28
Nevada	644	254	278	-	-
Pacific					
Washington	756	415	145	-	-
Oregon	611	-	71	382	59
California	866	307	82	278	115
Alaska	5,765	-	133	18	2,227
Hawaii	1,128	569	134	347	55

Source: U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1981 (GF 81 No. 3).

Table 6

STATE TAX EFFORT
Fiscal Year 1981

	State Taxes Per $1000 of Personal Income	Percent U.S. Avg.	Rank
United States	$ 69.48	100	
New England			
Maine	75.43	109	18
New Hampshire	31.88	46	50
Vermont	73.32	106	23
Massachusetts	74.45	107	21
Rhode Island	67.74	97	29
Connecticut	56.75	82	42
Middle Atlantic			
New York	77.05	111	16
New Jersey	62.30	90	35
Pennsylvania	67.70	97	30
East North Central			
Ohio	51.18	74	47
Indiana	57.12	82	43
Illinois	60.80	88	36
Michigan	66.89	96	32
Wisconsin	82.31	118	9
West North Central			
Minnesota	84.89	122	6
Iowa	67.18	97	31
Missouri	48.40	70	49
North Dakota	78.76	113	14
South Dakota	55.07	79	45
Nebraska	54.55	79	46
Kansas	58.88	85	41
South Atlantic			
Delaware	89.26	128	5
Maryland	66.86	96	33
Virginia	60.15	87	37
West Virginia	83.30	120	8
North Carolina	74.52	107	20
South Carolina	80.35	116	12
Georgia	68.30	98	28
Florida	59.93	86	40
East South Central			
Kentucky	81.47	117	10
Tennessee	55.13	79	44
Alabama	73.58	106	22
Mississippi	84.01	121	7

STATE TAX EFFORT (CONTINUED)
Fiscal Year 1981

	State Taxes Per $1000 of Personal Income	Percent U.S. Avg.	Rank
West South Central			
Arkansas	71.40	103	25
Louisiana	78.68	113	15
Oklahoma	80.75	116	11
Texas	60.04	86	38
Mountain			
Montana	69.07	99	27
Idaho	70.38	101	26
Wyoming	91.04	131	4
Colorado	49.80	72	48
New Mexico	115.40	166	2
Arizona	74.56	107	19
Utah	75.80	109	17
Nevada	59.94	86	39
Pacific			
Washington	73.24	105	24
Oregon	65.42	94	34
California	79.00	114	13
Alaska	451.09	649	1
Hawaii	111.34	160	3

Source: Calculations by American Federation of Teachers, Department of Research from data from U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1981 (GF 81 No. 3).